

# Exhibit 3

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March 26th, 2008

**VIA TELEFAX**

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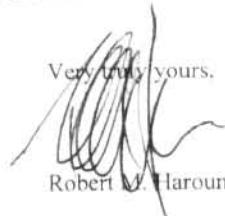
Re: Glitterwrap, Inc. v. Nygala Corp. et al.  
Civil Action No. 1:07 CV 7992

Dear Rob,—

We write in regard to the Court's Order of March 17 in the above matter. The Court has Ordered Defendants to provide us with its import documents. The Court also Ordered us to agree on a procedure for production of Defendants' sales invoices, or else inform the Court of a dispute.

We have already requested production of all of Defendants' sales invoices and commercial invoices for the period in question. We have not yet heard any word from you, regarding any alternate proposals regarding the sales invoices on the "old" accounting system. Given that the deadline for compliance with the Court's Order is in three business days, if we do not receive, at a minimum, all commercial invoices and all sales invoices from the "new system," we will consider your client's conduct as a breach of the Court's Order.

Very truly yours,



Robert M. Haroun

RMH/aaa